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FOURTH AVENUE GAMBELL, LLC
EXHIBIT CCC

Bates 841

**Douglas E. Hanson, CPA
3400 Spenard Road, Suite 6
Anchorage, AK 99503
907-276-1710**

March 16, 2015

CONFIDENTIAL

Fourth Avenue Gambell, LLC
8219 Sundi
Anchorage, AK 99502

Dear :

We have prepared the following returns from information provided by you without verification or audit.

U.S. Return of Partnership Income (Form 1065)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your 2014 Form 1065 shows no balance due. A limited liability company member should sign and date the return on page 1 and mail it by April 15, 2015 to:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0011

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Douglas E. Hanson, CPA

**FOURTH AVENUE GAMBELL, LLC
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